

FUNDAMENTAL AUDITS 2012/13
CLASSIFICATION OF RECOMMENDATIONS

Audit	Partly Implemented				Not Implemented			
	HR	MR	LR	GPR	HR	MR	LR	GPR
Fixed Assets								
Main Accounting								
Housing & Council Tax Benefit								
Cash								
NNDR								
Council Tax								
Accounts Receivable		1	2			1	1	1
Accounts Payable								
External Investments & Borrowing								
Pension Fund Investments								
Payroll						2	1	1
Pensions Admin								
Teachers Pensions								
Housing Rents								
Total	0	1	2	0	0	3	2	2
Key HR - High Risk MR - Medium Risk LR - Low Risk GPR - Good Practice Recommendation								